

Exhibit C

FAX COVER SHEET

To:

From: Gloria Hernandez
<bcs.gloria@gmail.com>

Company:

Date: 02/09/16 03:44:02 PM

Fax Number: 18665332984

Pages (Including cover): 2

Re: Chris Fletcher, Revenue Officer

Notes:



Business Construction Services LLC



4045 Hollister St • Houston, TX 77080 • Phone: 713-690-1415 • Fax: 866-334-5329
E-Mail: bcsllc2010@gmail.com

Date: February 9, 2016

Mr. Christopher Fletcher
Revenue Officer
IRS
8701 Gessner
Stop 5434 Hal
Houston, TX 77074

Dear Mr Fletcher:

I regret to inform you that I will not be able to attend the "summons" scheduled for February 10, 2016 in San Angelo, TX in the matter of Michael Boulanger. In addition, a separate "summons" has been issued requesting my appearance on February 25, 2016 in New Orleans, LA in the matter of Michael Boulanger. I would like to request to consolidate these two matters in order to attempt resolution in Houston, TX.

Sincerely,

Tim Brannan

Business Construction Services LLC